IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

C.W.P. No. 13065 of 2007

DATE OF DECISION: 23.8.2007

M/s Santosh Trading Co.

…Petitioner

Versus

State of Haryana and others

…Respondents

CORAM: HON'BLE MR. JUSTICE M.M. KUMAR

HON'BLE MR. JUSTICE AJAY KUMAR MITTAL

Present: Mr. Vikram Singh, Advocate,
for the petitioner.

JUDGMENT

M.M. KUMAR, J.

This petition filed under Article 226 of the Constitution prays for quashing order dated 5.2.2007, passed by the Haryana Tax Tribunal, Chandigarh (for brevity, 'the Tribunal') (Annexure P-3). According to the order passed by the Tribunal the original assessment in the present case was framed by the Assessing Authority, Karnal, in respect of the assessment year 1993-94 by raising an additional demand of Rs. 7,053/- on account of non-payment of voluntary tax as per the requirements of the Haryana General Sales Tax Act, 1973 (for brevity, 'the Act'). As a consequence, interest to the tune of Rs. 63,269/- was calculated under Section 25(5) of the Act. The appeal filed before the Appellate Authority was rejected on 24.10.2005 and the Tribunal by taking into consideration the weak financial position of the petitioner, ordered it to deposit the total amount of interest in four equal monthly instalments, vide order dated 5.2.2007 (P-3). The first instalment was payable within a month from the receipt of the order and subsequent instalments are payable on or before

the last day of each subsequent month. The Joint Excise and Taxation Commissioner (Appeal) was required to hear the appeal on merit if the instalments were paid.

After hearing learned counsel we are of the considered view that no interference of this Court would be warranted because already necessary relief has been granted by the Tribunal by allowing the petitioner to make payment of interest by instalments and the appeal filed by it is to be heard by the Joint Excise and Taxation Commissioner (Appeal)-appellate authority on merit on deposit of such instalments. Accordingly, the petition is dismissed.

(M.M. KUMAR)
JUDGE

(AJAY KUMAR MITTAL)
JUDGE

August 23, 2007

Pkapoor